



# 2019-2020 Enhanced STAR Property Tax Exemption Application

**(Nassau County does not charge a fee to file this application.)**

*Any alteration of this application may result in a denial.*

Print Name of ALL Owners <i>(as recorded on Deed or Certificate of Shares)</i>	Address

Telephone Number(s) Day ( ) \_\_\_\_\_ Evening ( ) \_\_\_\_\_

**Property Identification** *(Co-op apartment owners must attach a copy of the CERTIFICATE OF SHARES)*

TOWN \_\_\_\_\_ SD \_\_\_\_\_ SECTION \_\_\_\_\_ BLOCK \_\_\_\_\_ LOT \_\_\_\_\_ CA# or BLDG.# \_\_\_\_\_ TAX UNIT# \_\_\_\_\_  
For Condos & Co-ops only

Deed (Liber)#	Deed (Page)#
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**Proof of Age** *(Indicate documents submitted with application as proof of age of all OWNERS)*

- |  |   |
|--|---|
| <input type="checkbox"/> BIRTH CERTIFICATE     | <input type="checkbox"/> PASSPORT         |
| <input type="checkbox"/> BAPTISMAL CERTIFICATE | <input type="checkbox"/> DRIVER'S LICENSE |

**Proof of Primary Residence** *(Indicate document submitted as proof of your primary residence)*

- |   |   |
|---|---|
| <input type="checkbox"/> 2017 SOCIAL SECURITY 1099 <i>(End of Year Statement)</i> | <input type="checkbox"/> CURRENT CAR REGISTRATION |
| <input type="checkbox"/> 2017 NY STATE INCOME TAX RETURN                          |   |

List the address(es) of all additional real estate that you own, either entirely or in part. *(Attach additional sheets)*

\_\_\_\_\_

\_\_\_\_\_

- Total STAR Income \$ \_\_\_\_\_ *(Use worksheet on the back of this application)*  
 A copy of your 2017 Federal/NYS Income Tax Return(s) must be attached to this application.
- Social Security number(s) below.  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_      \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_      \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**CERTIFICATION** *(All Primary Resident Owners Must Sign)*

**Caution:** Anyone who misrepresents his or her primary residence, age, or income will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings (not to exceed \$2,500), prohibited from receiving the STAR exemption for six years, and may also be subject to criminal prosecution.

Beginning with 2019-20 school tax year, the New York State Department of Taxation and Finance will annually determine income eligibility for qualifying *Enhanced STAR* applicants.

This requirement applies to property owners who received *Basic STAR* benefits and are applying for *Enhanced STAR* and those already receiving *Enhanced STAR* benefits but who did not register for the *Income Verification Program* (IVP). Unless directed by the NYS Department of Taxation and Finance, existing IVP participants are not required to take any action for the 2019-20 school tax year.

In accordance with the **2019 Mandatory Enhanced STAR Income Verification Program**, I have signed and attached Form RP-425-IVP and have provided my Social Security number where and as required.

I (we) certify that all of the above information is correct, **that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2017 income was less than \$86,300.** I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is required.

Signature	Date of Birth	Marital Status	Date

*(If signed by an Attorney-in-fact, a PHOTOCOPY of the Power of Attorney must be included with this application.)*

TOWN \_\_\_\_\_  
SD \_\_\_\_\_  
FOR OFFICE USE ONLY

SEC \_\_\_\_\_

BLK \_\_\_\_\_

LOT \_\_\_\_\_

CA# or BLDG# \_\_\_\_\_

TAX UNIT# \_\_\_\_\_  
For Condo's & Co-ops Only

**FOR ASSESSOR'S USE ONLY**

<b>Proof of Income</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Senior Additional</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>RP-425-IVP</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Approved</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
Assessor's Signature:		Date:	
<u>Comments:</u>          			

When your primary residence or the Deed to the property changes, you must notify the Assessor in writing, *within 60 days of the date of transfer*, to remove any exemption(s) on a previous residence prior to filing the new application.

The *Enhanced STAR Exemption* is not transferable.

**APPLICATION INSTRUCTIONS**

1. Fill out the application completely.
2. Attach proof of age, proof of primary residence, all pages of your 2017 Federal or NYS Income Tax Return(s) and any additional information required in the checklist below.
3. Submit this signed application and attach photocopies of the documentation listed below to the Department of Assessment on or before the taxable status date of **January 2, 2019**. **Please DO NOT SEND ORIGINAL documents.**
  - **ALL PAGES OF YOUR 2017 FEDERAL OR STATE INCOME TAX RETURN(S)** (*Required for all owners*) If you are married and filed separately, include both tax returns. If you *were not required* to file an income tax return, you must attach proof of all taxable income (*i.e. 1099 Statements of Interest; Schedule E; IRA Earnings; Dividends; Pension; W-2; etc.*) An IRS printout may be required. **The Federal or NYS Income Tax Return must have the applicant(s) name, address and Social Security number(s) on it.**
  - **PROOF OF AGE** (*Birth Certificate; Baptismal Certificate; Driver's License; Military ID or Passport*)
  - **COPY OF THE ENTIRE TRUST** (*If your property is in a Trust, all beneficiaries must qualify for the exemption*)
  - **COPY OF THE DEATH CERTIFICATE** (*If one of the owners on the Deed is deceased*)
  - **COPY OF DIVORCE OR LEGAL SEPARATION PAPERS** (*If the property is in both names*)
  - **COPY OF THE PROBATED WILL** (*If the sole owner on the Deed is deceased*)
  - **LETTER FROM HEALTH CARE FACILITY** (*If owner(s) are residing in a health care facility*)
  - **POWER OF ATTORNEY** (*If you are signing as an attorney-in-fact*)

The definition of income is based on your **Federal Adjusted Gross Income (AGI) less any taxable IRA distribution**. Use the worksheet column below that corresponds to your tax return. Enter the total *STAR* income on the front of the application.

2017 Tax Form	Federal Adjusted Gross Income	Taxable IRA Distribution	STAR Income Worksheet
IRS Form 1040	Line 37	Line 15b	Adjusted Gross Income: _____
IRS Form 1040-A	Line 21	Line 11b	
IRS Form 1040-EZ	Line 4	No adjustment needed for IRAs	Taxable IRA distribution: _____
NYS Form IT-201	Line 19	Line 9	<b>STAR INCOME TOTAL =</b>

***Taxpayers are advised that there are safeguards in place to protect individual tax return information.***

*Para asistencia en Español llame al (516) 571-2020*  
**NASSAU COUNTY DEPARTMENT OF ASSESSMENT**  
 240 Old Country Road, 4<sup>th</sup> Floor, Mineola, New York 11501 - (516) 571-1500